Superfund Back on Track

RESTORED FUNDING IS SPEEDING TOXIC WASTE CLEANUPS ACROSS AMERICA

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U.S. PIRG Education Fund

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Cover photo: EPA contractors work on a removal action at the Lane Plating Works Superfund Site in Dallas, Texas. (Source: Eric Delgado, EPA)

Contents

Executive summary

HAZARDOUS WASTE SITES — PLACES WHERE past industrial activity has left a legacy of pollution and contamination — are common throughout the United States.[1] The federal Superfund program was created to clean up those sites across the country that pose the biggest danger to people and the environment. For years, however, some Superfund cleanups have languished due to a chronic lack of funding — the result of the 1995 expiration of the "polluter pays" taxes that were designed to support the program and lagging congressional appropriations.[2]

The 2021 Infrastructure Investment and Jobs Act — otherwise known as the Bipartisan Infrastructure Law — provided the Superfund hazardous waste cleanup program with unprecedented funding to undertake new cleanup projects, many of which had been delayed for years.[3] In addition, the Bipartisan Infrastructure Law and, later, the Inflation Reduction Act, restored the Superfund-supporting "polluter pays" taxes — putting the Superfund program on firm financial footing for the future and helping to ensure that urgently-needed cleanups stay on schedule.

Since the passage of the Bipartisan Infrastructure Law, the U.S. Environmental Protection Agency (EPA) has started new cleanup projects at 70 hazardous waste sites in 28 states and Puerto Rico and expedited more than 100 others, helping to protect the public and the environment from toxic pollutants such as lead, mercury and asbestos.[4] The restoration of the "polluter pays" taxes will further ensure that future cleanups are completed in a timely way. To make continued progress in cleaning up hazardous waste sites across America, Congress should maintain the Superfund "polluter pays" taxes.

Loss of "polluter pays" revenue shifted the cost of hazardous waste cleanup to taxpayers and slowed progress in cleaning up toxic sites.

The Superfund program was created in 1980 to clean up hazardous waste sites across the United States. There are more than 1,000 Superfund sites across the country, and about one in five Americans lives within three miles of one.[5]

In many cases, the company responsible for the waste is held accountable for the cleanup. When that's not possible, cleanups are funded by the Superfund program. The Superfund program was originally supported by "polluter pays" taxes on petroleum and chemical production, but when those taxes expired in 1995, Superfund became dependent on taxpayer dollars allocated by Congress on a yearly basis.[6] For a few years after the expiration, funding from tax revenue of previous years kept the program well-funded. By the early 2000s, however, that funding was running out.[7]

As a result, many planned cleanup projects were delayed. The backlog of projects waiting for funding grew.[8]

- From 1999 to 2013, the EPA was unable to fund about one-third of the projects that were ready to begin.[9]

- From 2014 to 2021, the EPA was unable to fund about one-quarter of projects that were ready to begin.[10]

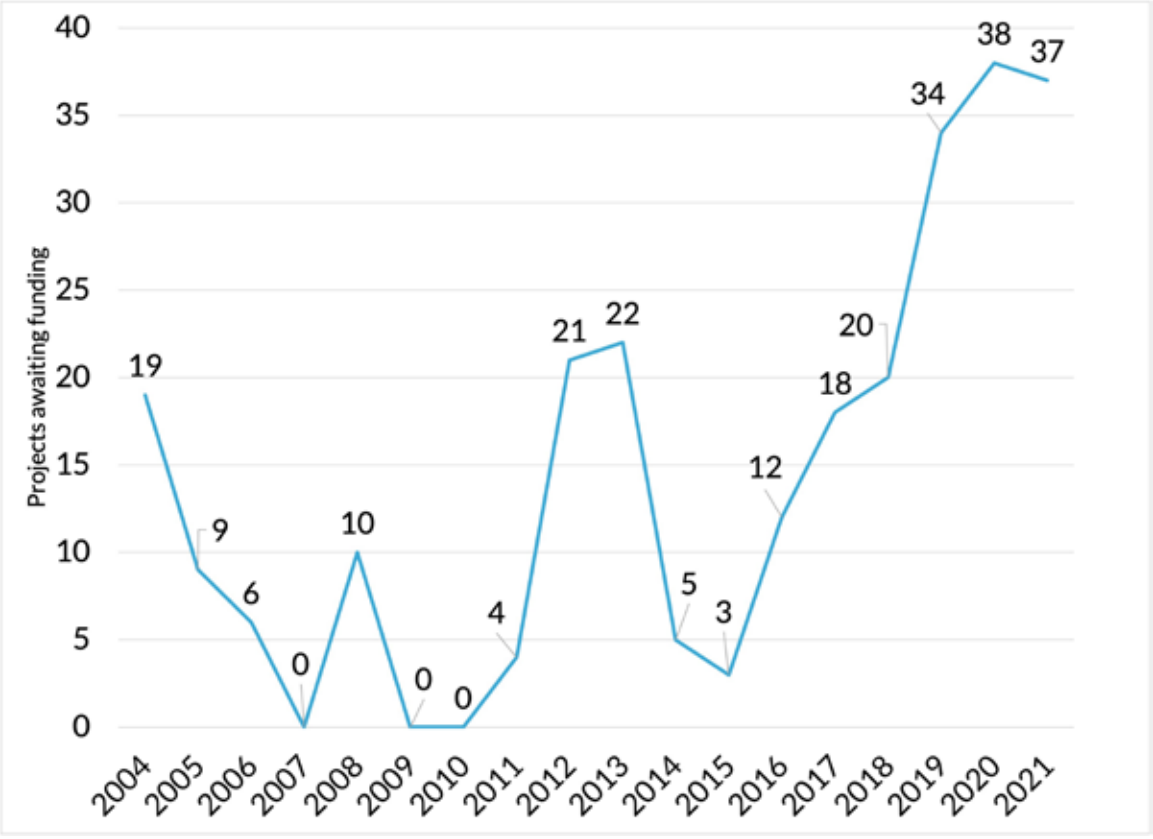
As funding slumped in the middle of the 2010s, the program's backlog increased from just three projects awaiting funding in 2015 to 38 in 2020.[11] Some projects spent years awaiting funding.[12]

Cleanup delays put the environment and the public at risk.

Superfund sites are contaminated with pollutants such as lead, asbestos and dioxin.[14] These pollutants can harm neighborhoods, businesses and farmlands unless they are properly cleaned up and contained. For instance, at the Eighteen Mile Creek Superfund site in Lockport, N.Y., five homes have been deemed uninhabitable and demolished and another 28 continue to have unsafe lead levels.[15]

When Superfund is poorly funded, the EPA may not be able to thoroughly contain pollutants that can endanger people and ecosystems. At Eighteen Mile Creek, cleanup work went unfunded in 2019, 2020 and 2021.[16]

FIGURE ES-1. SUPERFUND PROJECT BACKLOG[13]



Restoration of the "polluter pays" taxes puts Superfund on a firm financial footing and shifts the burden of funding cleanups away from taxpayers.

The Bipartisan Infrastructure Law and Inflation Reduction Act restored key "polluter pays" taxes that help fund the Superfund program.

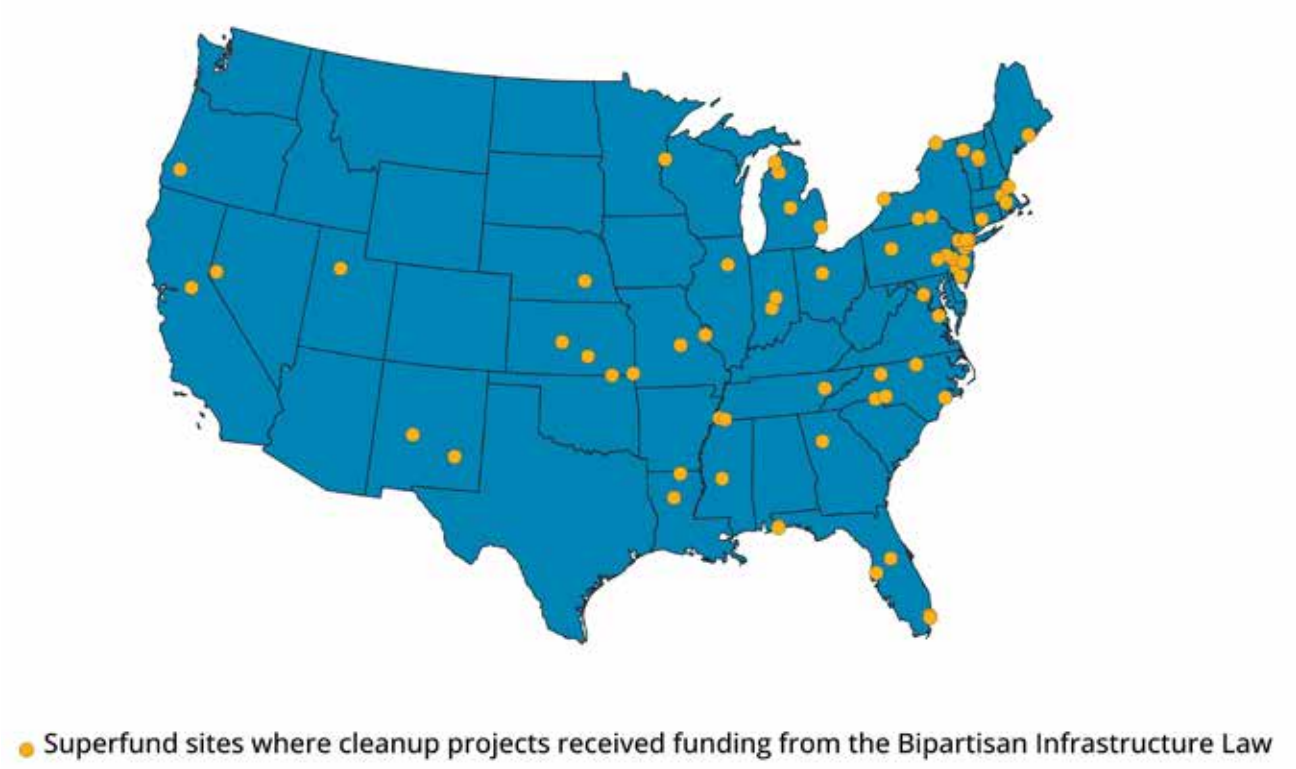
The chemical Superfund tax is projected to bring in about $1.46 billion in 2024, rising to about $1.71 billion by 2030.[17] The petroleum Superfund tax is expected to bring in about $874 million in 2024 and steadily increase to more than $1 billion by 2030.[18]

Together, these taxes could provide the program with $2.3 billion in revenue in 2024 and continue to supply a steady stream of funding to the program in the future.[19]

The Bipartisan Infrastructure Law jump-started long-delayed cleanups.

The Bipartisan Infrastructure Law allocated an additional $3.5 billion to Superfund to jump-start cleanups across the country.[20] The law has now funded projects at 70 sites in 28 states and Puerto Rico, including the entire backlog of projects that went unfunded in previous years.[21]

FIGURE ES-2. SUPERFUND SITES WHERE CLEANUP PROJECTS RECEIVED BIPARTISAN INFRASTRUCTURE LAW FUNDING[22] *



* Two sites in Puerto Rico not shown.

These projects will protect the public and the environment from toxic threats such as asbestos, lead, mercury and dioxin. For example, funding from the law will allow the EPA to remove soil contaminated with lead from residential yards at the Cherokee County Superfund site in Kansas, protecting residents from potential lead exposure.[23]

Bipartisan Infrastructure Law funding is also helping the EPA clean up groundwater pollution at a former landfill in Virginia, remove soil contaminated with toxics to improve the health of wetlands in New Jersey and more.[24]

Bipartisan Infrastructure Law funding and the restoration of "polluter pays" taxes have put the Superfund program back on track. Congress should resist any effort to reduce or eliminate Superfund taxes. In addition, Congress should prevent the creation of exemptions to the nation's hazardous waste cleanup law that would weaken Superfund's ability to clean up hazardous sites and hold polluters accountable.

Loss of funding delayed hazardous waste cleanups across America

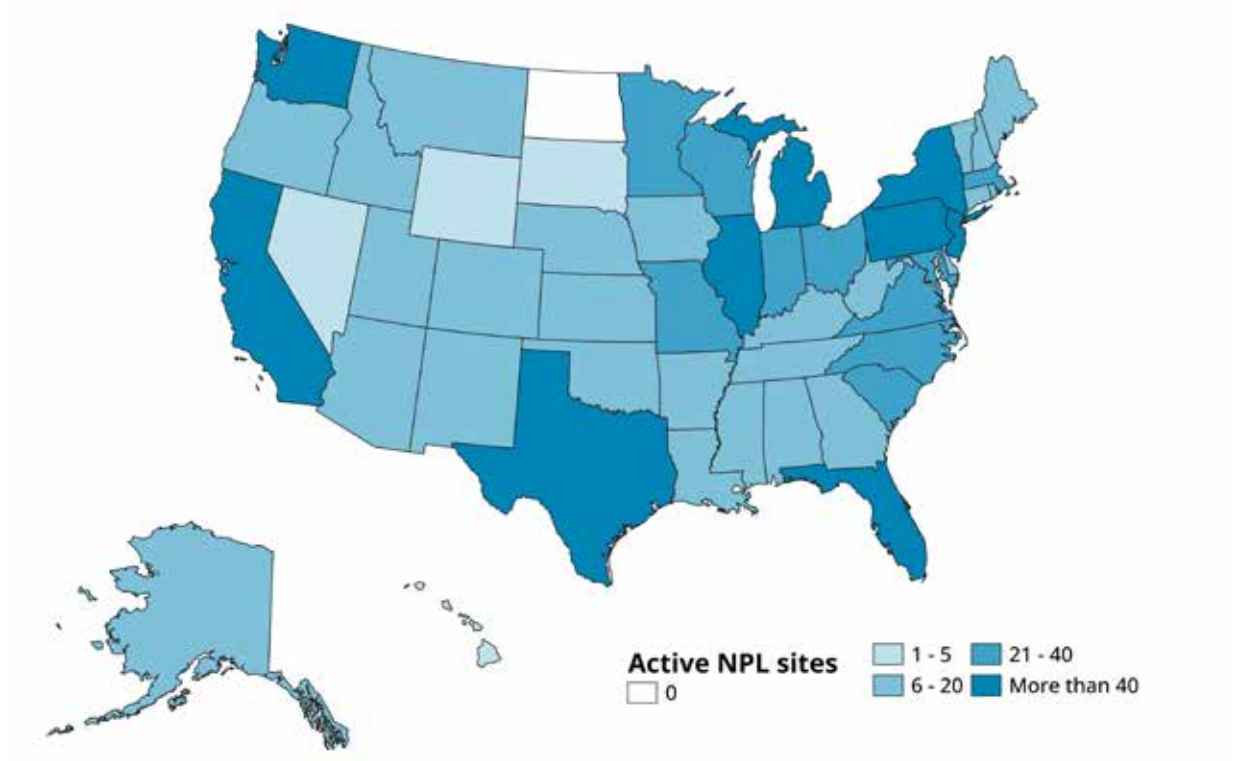
Hazardous waste sites are numerous and dangerous

Industrial activity has left a legacy of pollution in communities across America. At sites throughout the United States, lead, asbestos, dioxin, radioactive materials and other hazardous substances contaminate groundwater, soil and the air.[25] Hazardous substances can contribute to human health problems such as cancer and birth defects and can endanger local animals and plants.[26]

For example, at the Formosa Mine Superfund Site in Riddle, Ore., millions of gallons of acid and toxic heavy metals have been leaking into waterways since 1993, poisoning fish and threatening a critical water source for residents of Riddle.[27]

The Superfund program tracks about 1,300 hazardous waste sites on the National Priorities List — a list of "sites of national priority among the known releases or threatened re-

FIGURE 1. ACTIVE NATIONAL PRIORITIES LIST HAZARDOUS WASTE SITES BY STATE[30]



leases of hazardous substances, pollutants, or contaminants throughout the United States and its territories."[28] The National Priorities List is a resource for the EPA to guide further investigation of sites thought to be affected by hazardous substances.

The EPA estimates that at least one in five Americans lives within three miles of a Superfund site.[29]

Superfund is designed to clean up hazardous waste sites

Superfund was created to speed the cleanup of hazardous waste sites across the country. The program identifies hazardous waste sites, prioritizes for cleanup the sites that have the highest potential to harm public health and the environment, attempts to find the parties responsible for the pollution, and holds them accountable for cleaning it up. When a responsible party cannot be found, the program provides funding as available to carry out the cleanup.[31]

These cleanups are often expensive. The cost varies depending on the intensity of the pollution and the extent of the work needed to remedy it, but in total, some cleanups can cost tens of millions of dollars.[32]

In cases where available Superfund funding is inadequate to cover all of the cleanup projects that the EPA deems necessary, unfunded projects are added to the program's "backlog" — a set of projects that are ready to begin but lack funding.[33]

How Superfund works

Created in 1980 with passage of the Comprehensive Environmental Response, Compensation and Liability Act (CERCLA), the Superfund program houses the National Priorities List of hazardous sites.

The EPA adds a site to the National Priorities List after completing a preliminary assessment of any threats to human health or the environment and hosting a public comment period. The list guides the EPA in determining whether further investigation of a site is necessary and whether Superfund-funded remedial action may be needed to resolve any threats at the site.[34] "Remedial action" is cleanup work at the site, which might take the form of treating contaminated groundwater, removing contaminated soil, or conducting other construction work designed to limit the risk to the public.[35]

If the EPA determines that a site does need remedial action, that site enters the remedial design phase, during which cleanup remedies and technology are designed.[36] If the EPA can't identify a party responsible or that party can't pay, the cleanup project will be dependent on Superfund funding.[37]

CERCLA created the Superfund program to be funded by "polluter pays" taxes on chemicals, petroleum and other hazardous substances.[38] The idea was simple: fund cleanups of toxic waste sites with money from the companies whose products and practices cause pollution in the first place.

The taxes were intended to provide a steady stream of funding for the program and to tie that funding as closely as possible to the kinds of actions that are likely to create additional hazardous waste problems in the future.

Loss of "polluter pays" revenue increased costs to taxpayers and delayed cleanups

When "polluter pays" taxes expired, taxpayers had to foot the bill

In 1995, Congress allowed the "polluter pays" taxes on petroleum and hazardous chemicals to expire.[39] As a result, Superfund became dependent on annual discretionary spending appropriations from Congress.[40] The program's funding decreased, and the cost of cleanups became taxpayers' problem.

It takes a lot of money to clean up toxic Superfund sites. From 1993 to 2021, Superfund's average annual budget was $1.3 billion (not adjusted for inflation).[41] (See Figure 2.)

Between 1993 and 2013, 80% of funding for Superfund cleanups at sites where potentially responsible parties could not be identified came from congressional general fund appropriations.[42]

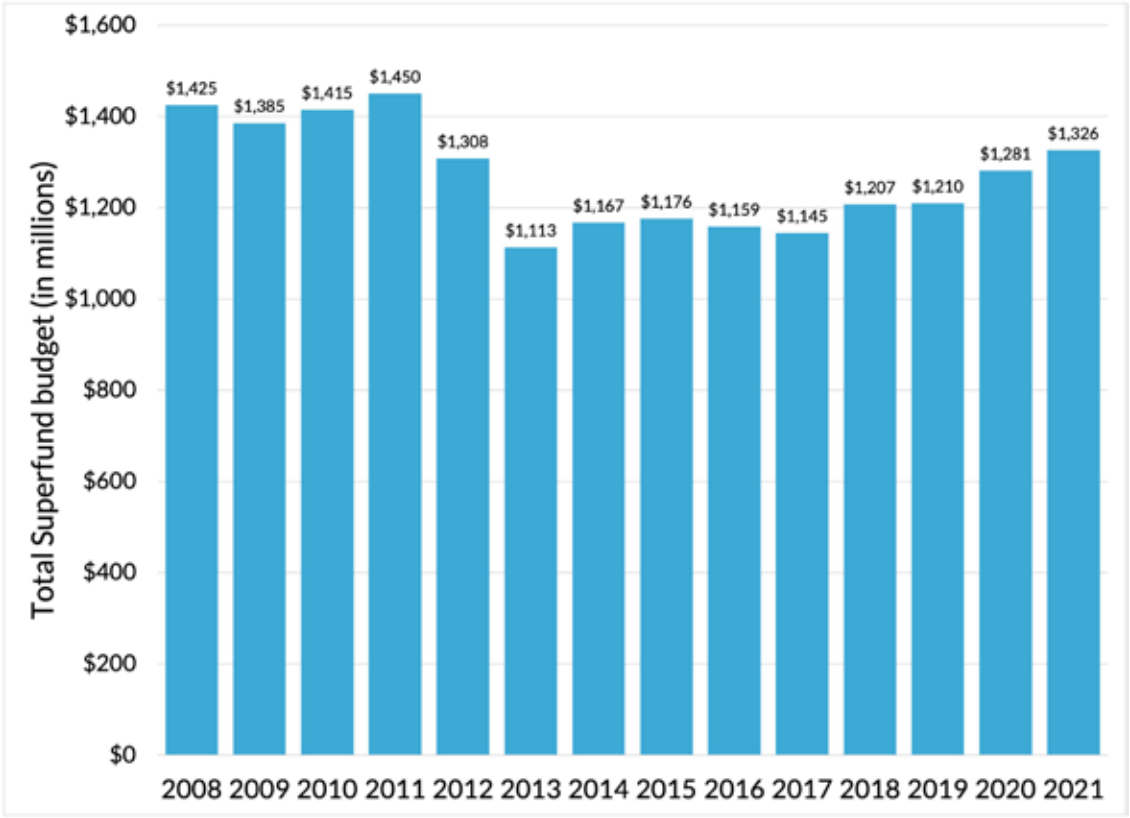
The loss of the "polluter pays" taxes meant less funding and less progress on cleanups

After the expiration of the "polluter pays" taxes in 1995, the Superfund program was chronically underfunded, limiting the progress that the EPA could make on cleaning up hazardous waste.[43]

When the taxes expired, Superfund funding for sites where potentially responsible parties could not be identified shifted from being primarily dependent on revenue from the "polluter pays" taxes to reliance on congressional appropriations.[44] The amount appropriated to Superfund shrank in the decades after that shift, from about $2 billion in FY 1999 to about $1.1 billion in FY 2013.[45]

In the decades following the expiration, the EPA started fewer new projects and delayed many cleanups that were ready to begin.[46] From 1999 to 2013, the EPA was unable to fund about one-third of projects that were ready to begin.[47] From 2014 to 2021, the EPA was unable to fund about one-quarter of projects that were ready to begin.[48]

FIGURE 2. THE SUPERFUND PROGRAM'S BUDGET DECREASED IN THE 2010S[53]

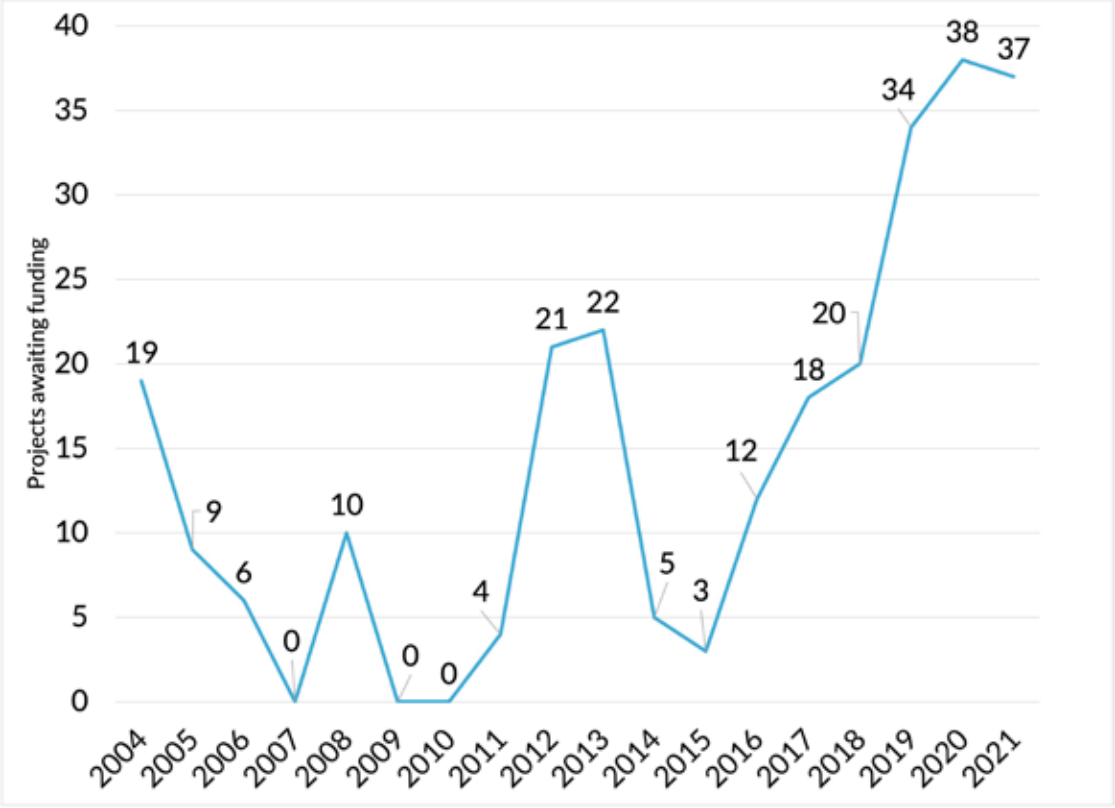


Delaying the start of projects can allow hazardous substances to remain in place for prolonged periods of time, leaving neighborhoods and ecosystems vulnerable to exposure to toxics in the event of a natural disaster. At the Lower Darby Creek Area Superfund site in Philadelphia, for example, flooding from Tropical Storm Isaias in 2020 put local waterways at risk of contamination.[49] In 2020 alone, a total of 810 Superfund sites (including active and inactive sites) were in the path of a hurricane or tropical storm.[50] As climate change makes extreme weather events more frequent and intense, the prompt cleanup of environmental hazards is even more essential.[51]

Delaying cleanups may also increase costs, as changes in conditions at the site — such as migration of pollutants through groundwater — may require changes in cleanup plans or the adoption of more expensive measures to contain the pollution.[52]

Short on funding, the Superfund program's backlog grew from just three sites awaiting funding for projects in 2015 to 38 in 2020.[54] One example is the White Chemical Corp. site in Newark, N.J., which is contaminated by thousands of gallons of industrial chemicals.[55] The EPA was ready to begin a new cleanup project at the site in 2017, but the project was still awaiting funding prior to the passage of the Bipartisan Infrastructure Law in 2021.[56]

FIGURE 3. INCONSISTENT FUNDING LED TO A BACKLOG OF PROJECTS[57]



Cleanup delays put the public and the environment at risk

Cleanup delays left communities across the country at risk of exposure to hazardous waste. At about one in five National Priorities List sites where construction has not been completed, human exposure to pollution is not under control.[58] The three examples that follow illustrate some of the ways in which cleanup delays endangered residents and ecosystems.

White Chemical Corp, New Jersey

In Newark, N.J., the EPA found 10,000 improperly stored, leaky 55-gallon drums of toxic chemicals and hundreds of smaller containers of hazardous substances on a vacant lot that was once the site of a chemical manufacturer.[59] The EPA added the site to the National Priorities List in 1991.[60]

Chemicals found in the soil at the facility included 1,2-dichloroethane, trichloroethylene and xylenes.[61] 1,2-dichloroethane is a compound used to make many plastic and vinyl products and is a probable human carcinogen.[62] Trichloroethylene (TCE) is a chemical used in degreasers and refrigerants that is known to cause cancer.[63] In October 2023, the EPA announced a proposal to ban the chemical.[64] Xylenes are a group of industrial solvents that can cause hearing, vision and neurological problems.[65]

The site's groundwater is also contaminated with toxic substances, including arsenic and the pesticides EDB and DBCP, the latter two of which the EPA has classified as probable human carcinogens.[66]

The EPA finally completed cleanup of the contaminated soil in 2009 —– 18 years after the site was added to the National Priorities List —– and human exposure to pollution at the site is currently believed to be under control, but migration of pollutants through groundwater remains a concern.[67] Groundwater cleanup plans finalized in 2016 went unfunded each year between 2017 and 2021.[68]

The site is just one of several New Jersey Superfund sites where the program's shrinking budget in the second half of the 2010s stalled cleanup projects.[69]

Tar Lake, Michigan

Tar Lake, in Mancelona Township, Mich., was a disposal site for an iron company from the 1880s to the 1940s.[70] The company dumped waste into ponds at the site — the "tar lake" —– contaminating soil and groundwater with tar and industrial chemicals toxic to humans.[71] The EPA added the site to the National Priorities List in 1983.[72]

The EPA's five-year review of the site in 2019 found that the groundwater under a former township landfill at the site is still contaminated with tar and trichloroethylene.[73]

Soil and groundwater contamination at the site, which is surrounded by homes, businesses and farms, remain today.[74] The EPA identified construction needs at the site in 2013 to treat groundwater contamination. Some progress was made, but projects at the site went without funding in 2018, 2019, 2020 and 2021.[75]

Every year without funding can mean a significant delay to completion of cleanup work at sites like this. At Tar Lake, pollution has likely been present since the 1880s, and the EPA estimates it may still take 15 years to fully clean up contaminated groundwater.[76]

Eighteen Mile Creek, New York

The Eighteen Mile Creek Superfund site surrounds a creek that runs through Lockport, N.Y., to Lake Ontario and is the home of several former industrial sites. The New York State Department of Environmental Conservation has found evidence of mercury, dioxin and the industrial byproducts known as PCBs (polychlorinated biphenyls), as well as the likely presence of asbestos and other contaminants throughout the site.[77,78] The EPA has also found elevated levels of lead in the soil around 28 homes in the area.[79] Lead is a potent neurotoxin, and, according to the World Health Organization, there is no safe level of lead.[80]

In 2015, the EPA relocated residents of five homes near the site and demolished the homes because contamination levels at the sites were not safe for human occupation.[81] The EPA finalized plans to remove contaminated soil from the 28 additional affected residential properties in 2018 but did not have the funding to move ahead with that plan.[82] The EPA has not yet been able to bring the threat of human exposure to pollutants at the site under control.[83]

Cleanup projects at the site went unfunded in 2019, 2020 and 2021. A potentially responsible party had not been identified for all contamination at the site as of 2017, which means some of the cleanup work at the site is dependent on the availability of Superfund funding.[84]

The Bipartisan Infrastructure Law revitalized Superfund

The 2021 Bipartisan Infrastructure Law and the 2022 Inflation Reduction Act restored the Superfund "polluter pays" taxes — putting the program on firm financial footing for the future. In addition, the Bipartisan Infrastructure Law provided a $3.5 billion infusion to the Superfund program, funding a wave of new cleanup projects across the country and eliminating the entire backlog of projects that went unfunded in previous years.[85]

Restoring "polluter pays" taxes put Superfund on a firm financial footing

The restoration of the Superfund "polluter pays" taxes will help to ensure that future cleanups do not face similar delays due to lack of funding.

The Bipartisan Infrastructure Law reinstated the Superfund excise taxes on chemicals (the chemical Superfund tax) effective July 1, 2022. The tax will expire at the end of 2031.[86]

The 2022 Inflation Reduction Act reinstated the Hazardous Substance Financing Rate (the Superfund petroleum tax) effective January 1, 2023.[87]

In total, the reinstatement of these taxes could mean about $25 billion combined in new funding for Superfund over 10 years, or an average of about $2.5 billion per year.[88] That's nearly twice the funding that was available for Superfund in 2020, prior to the passage of the Bipartisan Infrastructure Law (not adjusted for inflation).

From 2011 to 2021, adjusting for inflation, the EPA spent an average of $1 billion — about 68% of the total Superfund budget — on cleanups each year, funded by general taxpayers.[89] The remainder of the program's budget covers administration, investigations, compliance monitoring, enforcement and other auxiliary functions.

Assuming the EPA spends funds in the same way it has in the recent past, the restored Superfund taxes could provide the program with enough funding to put $1.585 billion toward cleanups in 2024 and similar amounts toward cleanups in subsequent years.[90] This should allow the program to begin and complete more projects, funded by companies that use hazardous substances and not ordinary taxpayers.

The restoration of "polluter pays" taxes was an important win for the environment and public health. Although the exact revenue impacts of these taxes are difficult to predict because some elements of their implementation are still being hashed out, they should provide a significant and reliable stream of funding for the program's cleanup efforts for the next decade.[92]

The petroleum Superfund tax is expected to bring in about $874 million in 2024 and steadily increase over the course of a decade to more than $1 billion by 2033.[94] The chemical Superfund tax may bring in about $1.457 billion in 2024, rising to about $1.756

FIGURE 4. CLEANUP FUNDING ESTIMATE FROM POTENTIAL 2024 TAX REVENUE COMPARED WITH AVERAGE SPENDING ON CLEANUPS, 2011-2021 (EXCLUDING 2013)[91]

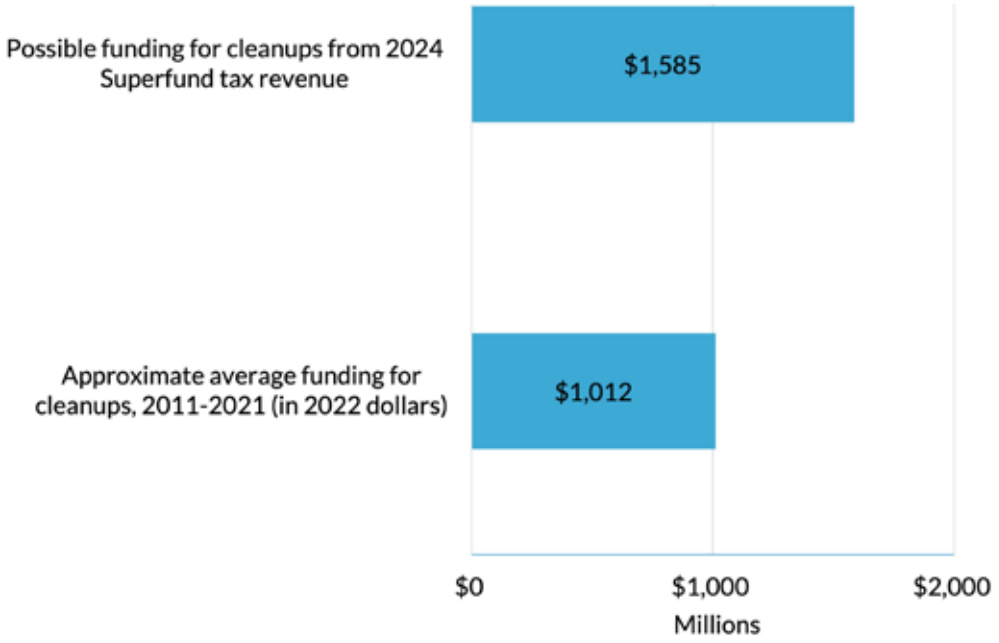
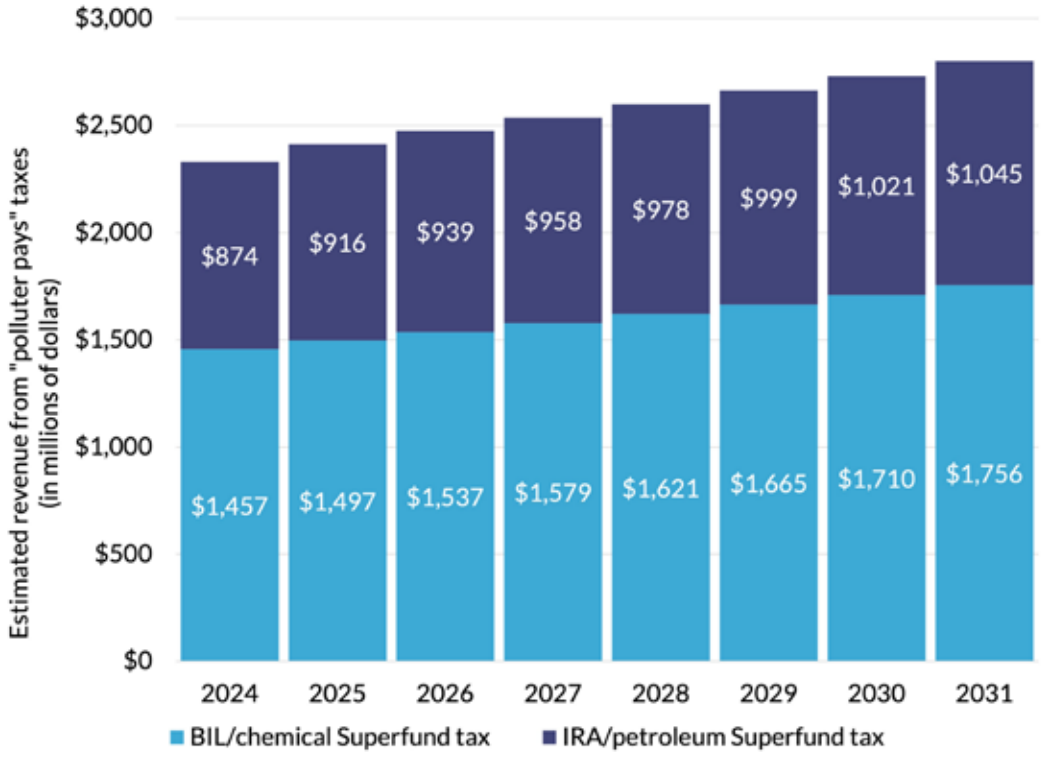


FIGURE 5. ESTIMATED REVENUE FROM "POLLUTER PAYS" TAXES RESTORED IN BIPARTISAN INFRASTRUCTURE LAW (BIL) AND INFLATION REDUCTION ACT (IRA), 2024-2031[93]



billion by 2031.[95] Together, they could provide the program with $2.331 billion in revenue in 2024.[96]

The Joint Committee on Taxation estimates that the chemical Superfund tax will bring in a total of about $14.5 billion through 2031 and the petroleum tax will bring in about $10.5 billion through 2033.[97]

The revenue from these restored taxes will allow the EPA to start more new projects and invest additional funds in ongoing maintenance projects and project completions that have been limited by funding constraints. Unlike congressional appropriations, funding the program via "polluter pays" tax revenue does not take money away from other government programs or add to the budget deficit.

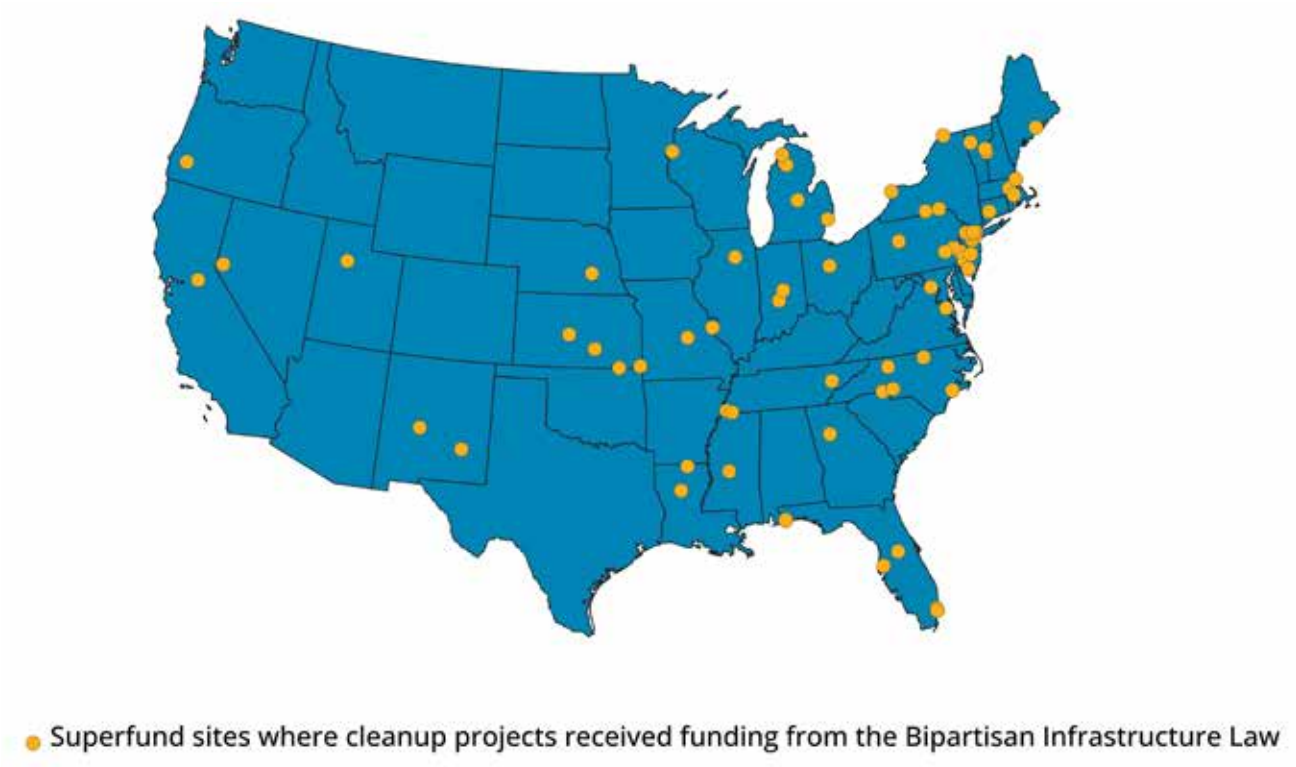
The Bipartisan Infrastructure Law funded a wave of new cleanup projects

The Bipartisan Infrastructure Law, signed by President Biden in November 2021, included an allocation of $3.5 billion to the Superfund program, giving an immediate boost to cleanups that had languished for years without funding.[98]

The EPA quickly deployed $1 billion of that funding in 2022 to start new cleanup projects at 49 sites.[99] The EPA allocated another $1 billion of the funding in 2023 to begin new projects at 22 sites and expedite over 100 ongoing cleanups across the country.[100]

In total, the Bipartisan Infrastructure Law has now funded new projects at 70 sites and

FIGURE 6. SUPERFUND SITES WHERE NEW PROJECTS RECEIVED BIPARTISAN INFRASTRUCTURE LAW FUNDING[103] *



* Two sites in Puerto Rico not shown.

cleared the backlog of projects awaiting funding.[101] Of the $3.5 billion allocation, $2 billion has already been deployed for cleanup work at sites including Hidden Lane Landfill in Virginia, the Cherokee County Superfund site in Kansas, Argonaut Mine in California and the Diamond Head Oil Refinery in New Jersey.[102]

With $1.5 billion remaining, the funds provided through the Bipartisan Infrastructure Law will likely continue to yield benefits in the immediate future by funding additional cleanup projects and reducing surrounding communities' risk of toxic exposure.

Hidden Lane Landfill, Virginia

Hidden Lane Landfill is a former disposal facility in Sterling, Va., that was privately owned and operated from 1971 to 1984.[104] The facility handled a wide variety of waste, including construction and demolition waste, appliances and tires.[105] County and state officials believe it is the source of trichloroethylene in drinking water wells of nearby homes.[106] Trichloroethylene is a chemical used in degreasers and refrigerants and is known to cause cancer.[107] The site has been on the National Priorities List since 2008.[108]

Water contamination is a serious concern in part because the site is in a residential area, with neighborhoods to the immediate east, west and south of the site.[109] It is also immediately adjacent to the Potomac River floodplain.[110]

Bipartisan Infrastructure Law funding has allowed the EPA to proceed with plans to repair holes in the landfill cap that covers the waste and prevents runoff from exposing local residents and animals to pollution. The EPA also intends to remove contaminated soil and clean up contamination at the source.[111] These efforts are expected to prevent the public from coming into direct contact with landfill waste and eliminate the risk of rain seeping into the landfill, which could lead to pollutants being carried to other areas through groundwater.[112]

Cherokee County, Kansas

Mining waste has contaminated soil and groundwater with lead, zinc and cadmium over parts of a 115-square-mile section of southeastern Kansas.[113] Lead is a potent neurotoxin, and according to the World Health Organization, there is no safe level of lead.[114]

Cherokee County is home to 22,000 people, and the extent of the contamination at the site is massive.[115] The EPA has removed about 13 million cubic yards of mine waste and contaminated soil, restored more than 2,800 acres of mined land, cleaned 800 residential yards of mining waste, and supplied more than 500 homes with a clean, permanent source of drinking water.[116] Despite that effort, neither human exposure to pollution nor the migration of contaminants through groundwater is fully under control.[117]

The EPA's 2020 review of the site found that concentrations of lead in the soil of some places at the site remain an unacceptable threat to local children.[118]

Bipartisan Infrastructure Law funding will be used to remove contaminated soil from residential yards — protecting residents from further lead exposure — and to restore sites where excavation has already taken place to their natural condition.[119]

Argonaut Mine, California

$13 million of Bipartisan Infrastructure Law funding will support work at Argonaut Mine, an abandoned gold mine where a century of mining operations that ended in the 1940s left behind arsenic, lead and mercury in the west side of the city of Jackson, California.[120]

From 2013 to 2021, the EPA worked to implement measures to protect people from the pollution at the site. Efforts included removing contaminated soil from residential yards and a local middle school and encasing a contaminated area in concrete to prevent the toxic wastes present from spreading to other areas.[121]

An EPA removal action underway in a residential yard at the Argonaut Mine Superfund Site in Jackson, California. (Source: EPA, On-Scene Coordinator)

Bipartisan Infrastructure Law funding will support further efforts to prevent human exposure to contamination at the site. Planned work includes excavation of 100,000 cubic yards of contaminated mine waste and soil, construction of stormwater diversion channels, capping of contaminated soil, and restoration of natural conditions in cleaned areas.[122] The EPA will relocate contaminated soil and mine tailings to one portion of the site and cap the area with clay and soil.[123] The removal and relocation sites will be restored to match the surrounding landscape.[124]

Diamond Head Oil Refinery, New Jersey

Between Interstate 280 and the New Jersey Turnpike in Kearny, N.J., the Diamond Head Oil Refinery Superfund site is the former home of several oil reprocessing companies that operated between the 1940s and 1970s. Oil waste was stored in aboveground storage tanks and periodically deposited directly into a neighboring wetland, where contaminated soil and water pose risks to local wildlife.[125]

Wetlands are important ecosystems for a variety of plants and animals and serve critical roles in reducing flooding and erosion. They are also vulnerable to pollutants, which can accumulate in wetland sediment and be toxic to plants and animals.[126]

The site is contaminated with chromium, dioxin, lead and PCBs.[127] PCBs are a group of chemicals once widely used in electrical equipment that can cause liver problems and birth defects and may cause cancer.[128] Birds, rodents, foxes and raccoons in the area may be exposed to potentially unhealthy levels of metals, dioxin and/or PCBs.[129]

Bipartisan Infrastructure Law funding is supporting plans for the removal of soil contaminated with dioxin and the consolidation and containment of soil contaminated with residual PCBs, lead and chromium.[130]

Recommendations

Congress should continue the Superfund "polluter pays" taxes to provide reliable funding for hazardous waste cleanups across the country.

The 2021 Bipartisan Infrastructure Law provided the Superfund hazardous waste cleanup program with a major boost in funding — a necessary corrective to years in which the program was underfunded and the pace of cleanups slowed. But continuing to make steady progress in cleaning up hazardous waste sites requires that Superfund have consistent, reliable funding.

The restoration of the Superfund "polluter pays" taxes has put the program on a firm financial footing through 2031, ensuring that it can continue to protect public health and the environment from toxic pollutants. The taxes also keep responsibility for the cost of cleanups on the companies that use products that can become toxic waste, thereby relieving the burden on general taxpayers.

But the Superfund taxes are already under threat again in Congress. Bills have been introduced seeking to terminate the petroleum Superfund tax, a move the Joint Committee on Taxation estimates would cost $10.5 billion in lost revenue between 2023 and 2033.[131]

Congress should resist these and other attempts to weaken or eliminate the "polluters pays" taxes and remain committed to restoring the nation's polluted industrial sites.

Congress should also commit to renewing the "polluter pays" taxes before they expire in order to ensure that polluters, not the general public, pay for cleaning up toxic waste sites.

Congress should also commit to protect the strength of the Superfund program and resist efforts to exempt specific types of pollution from liability under CERCLA. Exemptions only serve to shift the burden of paying for cleanup from polluters to the public and increase competition for limited public cleanup funds. The "polluter pays" framework of Superfund is central to its effectiveness and should be preserved.

Appendix A. Superfund cleanup projects funded under the Bipartisan Infrastructure Law

TABLE A-1. NAMES AND LOCATIONS OF SITES WITH NEW PROJECTS THAT RECEIVED FUNDING FROM THE INFRASTRUCTURE INVESTMENT AND JOBS ACT, IN ALPHABETICAL ORDER BY STATE[132]

Site name	City	State
Argonaut Mine	Jackson	CA
Scovill Industrial Landfill	Waterbury	CT
American Creosote Works, Inc. (Pensacola Plant)	Pensacola	FL
Anodyne, Inc.	North Miami Beach	FL
Escambia Wood - Pensacola	Pensacola	FL
Southern Solvents, Inc.	Tampa	FL
Tower Chemical Co.	Clermont	FL
Continental Cleaners	Miami	FL
Westside Lead	Atlanta	GA
Ottawa Radiation Areas	Ottawa	IL
Pike And Mulberry Streets PCE Plume	Martinsville	IN
Keystone Corridor Groundwater Contamination	Indianapolis	IN
57th And North Broadway Streets Site	Wichita	KS
Caney Residential Yards	Caney	KS
Cherokee County	Cherokee County	KS
Plating, Inc.	Great Bend	KS
American Creosote Works, Inc. (Winnfield Plant)	Winnfield	LA
Marion Pressure Treating	Marion	LA
Creese & Cook Tannery (Former)	Danvers	MA
Nyanza Chemical Waste Dump Site	Ashland	MA

TABLE A-1. (CONTINUED)

Site name	City	State
Walton And Lonsbury Site	Attleboro	MA
Callahan Mining Corp.	Brooksville (Cape Rosier)	ME
Charlevoix Municipal Well	Charlevoix	MI
Tar Lake	Mancelona Township	MI
Ten-Mile Drain	St. Clair Shores	MI
Velsicol Chemical Corp. (Michigan)	St. Louis	MI
Valley Park TCE	Valley Park	MO
Vienna Wells	Vienna	MO
Southeastern Wood Preserving. Inc.	Canton	MS
ABC One Hour Cleaners	Jacksonville	NC
Cristex Drum	Oxford	NC
Hemphill Road TCE	Gastonia	NC
Holcomb Creosote Co.	Yadkinville	NC
Ram Leather Care Site	Charlotte	NC
PCE Southeast Contamination	York	NE
Cornell Dubilier Electronics Inc.	South Plainfield	NJ
Diamond Head Oil Refinery Div.	Kearny	NJ
Former Kil-Tone Company	Vineland	NJ
Garfield Groundwater Contamination	Garfield	NJ
Kauffman & Minteer, Inc.	Springfield Twp (Jobstown)	NJ
Mansfield Trail Dump	Byram	NJ
Matteo & Sons Inc.	Thorofare	NJ
Roebling Steel Co.	Florence	NJ
Unimatic Mfg Corp	Fairfield	NJ
White Chemical Corp.	Newark	NJ
Eagle Picher Carefree Battery	Socorro	NM
McGaffey And Main Groundwater Plume	Roswell	NM
Carson River Mercury Site	Dayton	NV
Eighteen Mile Creek	Lockport	NY

TABLE A-1. (CONTINUED)

Site name	City	State
Facet Enterprises, Inc.	Elmira	NY
General Motors (Central Foundry Division)	Massena	NY
Vestal Water Supply Well 1-1	Vestal	NY
Little Scioto River	Marion County	OH
Formosa Mine	Riddle	OR
Crossley Farm	Hereford Township	PA
Jackson Ceramix, Inc.	Falls Creek	PA
North Penn - Area 6	Lansdale	PA
Ryeland Road Arsenic Site	Heidelberg Twp	PA
Dorado Groundwater Contamination	Dorado	PR
Pesticide Warehouse III	Manati	PR
Custom Cleaners, Inc.	Memphis	TN
Smokey Mountain Smelters	Knoxville	TN
Walker Machine Products, Inc.	Collierville	TN
Jacobs Smelter	Stockton	UT
Arrowhead Associates, Inc./Scovill Corp.	Montross	VA
Hidden Lane Landfill	Sterling	VA
Commerce Street Plume	Williston	VT
Ely Copper Mine	Vershire	VT
Pike Hill Cooper Mine	Corinth	VT
Penta Wood Products	Siren	WI

Appendix B. Detailed financial information

TABLE B-1. SUPERFUND BUDGETS AND SPENDING ON CLEANUPS, 2011-2021 (NOT ADJUSTED FOR INFLATION)[133]

Note: Figures in table below represent actual spending in each fiscal year. Actual spending data was not available for 2013. We substituted enacted funding for the total Superfund budget but chose not to include 2013 cleanup spending due to this discrepancy.

Year	Total Superfund budget	Spending on cleanups
2011	$1,450,268,300	$999,917,600
2012	$1,308,310,200	$884,117,000
2013*	$1,113,268,000	Data not available
2014	$1,167,097,300	$776,848,000
2015	$1,175,644,600	$783,378,900
2016	$1,159,064,200	$780,003,100
2017	$1,144,699,400	$772,755,700
2018	$1,207,133,800	$837,161,800
2019	$1,209,683,400	$849,960,500
2020	$1,280,955,800	$853,439,100
2021	$1,326,363,000	$904,636,000

TABLE B-2. SUPERFUND TAXES ESTIMATED REVENUE, 2022-2033 (IN MILLIONS)[134]

Note: Due to variations in older revenue estimates for the petroleum Superfund tax, these estimates rely on the Joint Committee on Taxation's revenue (loss) estimates for a more recent bill that proposed terminating the petroleum Superfund tax.

Year	Chemical Superfund	Petroleum Superfund
2022	$453	N/A
2023	$1,174	$616
2024	$1,457	$874
2025	$1,497	$916
2026	$1,537	$939
2027	$1,579	$958
2028	$1,621	$978
2029	$1,665	$999
2030	$1,710	$1,021
2031	$1,756	$1,045
2032	expired	$1,068
2033	expired	$1,093

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Note: Due to variations in older revenue estimates for the petroleum Superfund tax, we chose to rely on the JCT's revenue (loss) estimates for a more recent bill that proposed terminating the petroleum Superfund tax. We have opted not to rely on the 2023 figures in the report due to lack of clarity about whether they reflect expectations for the entire year or not.

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Note: Due to variations in older revenue estimates for the petroleum Superfund tax, we chose to rely on the JCT's revenue (loss) estimates for a more recent bill that proposed terminating the petroleum Superfund tax. We have opted not to rely on the 2023 figures in the report due to lack of clarity about whether they reflect expectations for the entire year.

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